

GOVERNMENTAL REPORTING AWARDS THROUGH **EVALUATION**

The Key to Better Local Government Financial Reporting

CERTIFICATE OF COMMENDATION

GRATE

hereby awards this Certificate of Commendation to

City of Eau Claire

for achieving a high level of quality in its annual financial statements through the utilization of Generally Accepted Accounting Principles (GAAP), and accepting its responsibility for credibility in its financial statements.

For the year ended December 31, 2003

President, GRATE Board of Directors

Marquette University (Technical Services)

Governmental Reporting Awards Through Evaluation (GRATE) awarded a Certificate of Commendation to the City of Eau Claire in recognition of the City's special efforts to assure adherence to generally accepted accounting principles (GAAP) in financial reporting. The GRATE program's purpose is to recognize performance in local government financial reporting as well as to assist jurisdictions in adhering to GAAP.